Amendment to the Specification:

Please replace paragraph [0138] at page 43 with the following amended paragraph:

[0138] Culturing was carried out in a climatic chamber at an air temperature of 25°C and light intensity of 55 ~~micromols^{-1m2}~~ micromol $s^{-1}m^{-2}$ (white light; Philips TL 65W/25 fluorescent tube) and a light/dark change of 16/8 hours. The moss was either modified in liquid culture using Knop medium according to Reski and Abel (1985, Planta 165:354-358) or cultured on Knop solid medium using 1% oxoid agar (Unipath, Basingstoke, England). The protonemas used for RNA and DNA isolation were cultured in aerated liquid cultures. The protonemas were comminuted every 9 days and transferred to fresh culture medium.

Please replace paragraph [0168] at page 59 with the following amended paragraph:

[0168] T1 seeds were sterilized according to standard protocols (Xiong et al. 1999, Plant Molecular Biology Reporter 17: 159-170). Seeds were plated on ½ Murashige and Skoog media (MS) (Sigma-Aldrich) pH 5.7 with KOH, 0.6% agar and supplemented with 1% sucrose, 0.5 g/L 2-[N-Morpholino]ethansulfonic acid (MES) (Sigma-Aldrich), 50 µg/ml kanamycin (Sigma-Aldrich), 500 µg/ml carbenicillan (Sigma-Aldrich) and 2 µg/ml benomyl (Sigma-Aldrich). Seeds on plates were vernalized for four days at 4°C. The seeds were germinated in a climatic chamber at an air temperature of 22°C and light intensity of 40 ~~micromols^{-1m2}~~ micromol $s^{-1}m^{-2}$ (white light; Philips TL 65W/25 fluorescent tube) and 16 hours light and 8 hours dark day length cycle. Transformed seedlings were selected after 14 days and transferred to ½ MS media pH 5.7 with KOH 0.6% agar plates supplemented with 0.6% agar, 1% sucrose, 0.5 g/L MES (Sigma-Aldrich), and 2 µg/ml benomyl (Sigma-Aldrich) and allowed to recover for five-seven days.

Please replace paragraph [0169] at page 60 with the following amended paragraph:

[0169] T1 seedlings were transferred to dry, sterile filter paper in a petri dish and allowed to desiccate for two hours at 80% RH (relative humidity) in a Percival Growth CU3615, ~~micromols^{-1m2}~~ micromol $s^{-1}m^{-2}$ (white light; Philips TL 65W/25 fluorescent tube). The RH was then decreased to 60% and the seedlings were desiccated further for eight hours. Seedlings were then removed and placed on ½ MS 0.6% agar plates supplemented with 2µg/ml benomyl (Sigma-Aldrich) and 0.5g/L MES ((Sigma-Aldrich) and scored after five days.

Please replace paragraph [0172] at page 61 with the following amended paragraph:

[0172] Seedlings were moved to petri dishes containing ½ MS 0.6% agar supplemented with 2% sucrose and 2 μg/ml benomyl. After four days, the seedlings were incubated at 4°C for 1 hour and then covered with shaved ice. The seedlings were then placed in an Environmental Specialist ES2000 Environmental Chamber and incubated for 3.5 hours beginning at –1.0°C decreasing –~~1°C hour~~ 1°C per hour. The seedlings were then incubated at –5.0°C for 24 hours and then allowed to thaw at 5°C for 12 hours. The water was poured off and the seedlings were scored after 5 days.

Please replace paragraphs [0188]-[0191] at pages 65-66 with the following amended paragraphs:

[0188] The constructs pBPSLVM162, pBPSJYW004, pBPSJYW001, pBPSLVM180 and pBPSJYW006 ~~were~~ are used to transform soybean as described below.

[0189] Seeds of soybean ~~were~~ are surface sterilized with 70% ethanol for 4 minutes at room temperature with continuous shaking, followed by 20% (v/v) Clorox supplemented with 0.05% (v/v) Tween for 20 minutes with continuous shaking. Then, the seeds ~~were~~ are rinsed 4 times with distilled water and placed on moistened sterile filter paper in a Petri dish at room temperature for 6 to 39 hours. The seed coats ~~were~~ are peeled off, and cotyledons are detached from the embryo axis. The embryo axis ~~was~~ is examined to make sure that the meristematic region is not damaged. The excised embryo axes ~~were~~ are collected in a half-open sterile Petri dish and air-dried to a moisture content less than 20% (fresh weight) in a sealed Petri dish until further use.

[0190] *Agrobacterium tumefaciens* culture ~~was~~ is prepared from a single colony in LB solid medium plus appropriate antibiotics (e.g. 100 mg/l streptomycin, 50 mg/l kanamycin) followed by growth of the single colony in liquid LB medium to an optical density at 600 nm of 0.8. Then, the ~~bacteria~~ bacterial culture ~~was~~ is pelleted at 7000 rpm for 7 minutes at room temperature, and resuspended in MS (Murashige and Skoog, 1962) medium supplemented with 100 μM acetosyringone. ~~Bacteria~~ Bacterial cultures ~~were~~ are incubated in this pre-induction medium for 2 hours at room temperature before use. The ~~axis~~ axes of soybean zygotic seed embryos at approximately 15% moisture content ~~were~~ are imbibed for 2 hours at room temperature with the pre-induced *Agrobacterium* suspension culture. The embryos are removed from the imbibition culture and ~~were~~ are transferred to Petri dishes containing solid MS medium supplemented with

2% sucrose and incubated for 2 days, in the dark at room temperature. Alternatively, the embryos ~~were~~ are placed on top of moistened (liquid MS medium) sterile filter paper in a Petri dish and incubated under the same conditions described above. After this period, the embryos ~~were~~ are transferred to either solid or liquid MS medium supplemented with 500 mg/L carbenicillin or 300mg/L cefotaxime to kill the agrobacteria. The liquid medium ~~was~~ is used to moisten the sterile filter paper. The embryos ~~were~~ are incubated ~~during~~ for 4 weeks at 25°C, under 150 μmol $m^{-2}sec^{-1}$ and 12 hours photoperiod. Once the seedlings produced roots, they ~~were~~ are transferred to sterile metromix soil. The medium of the *in vitro* plants ~~was~~ is washed off before ~~transferring~~ the plants are transferred to soil. The plants ~~were~~ are kept under a plastic cover for 1 week to favor the acclimatization process. Then the plants ~~were~~ are transferred to a growth room where they ~~were~~ are incubated at 25°C, under 150 μmol $m^{-2}sec^{-1}$ light intensity and 12 hours photoperiod for about 80 days.

[0191] The transgenic plants ~~were~~ are then screened for their improved drought, salt and/or cold tolerance according to the screening method described in Example 7 ~~demonstrating~~ to demonstrate that transgene expression confers stress tolerance.

Please replace paragraph [0192] at page 66 with the following amended paragraph:

[0192] The constructs pBPSLVM162, pBPSJYW004, pBPSJYW001, pBPSLVM180 and pBPSJYW006 ~~were~~ are used to transform ~~rapseed~~ rapeseed/canola as described below.

Please replace paragraph [0195] at page 67 with the following amended paragraph:

[0195] The constructs pBPSLVM162, pBPSJYW004, pBPSJYW001, pBPSLVM180 and pBPSJYW006 ~~were~~ are used to transform corn as described below.

Please replace paragraph [0197] at page 67 with the following amended paragraph:

[0197] The constructs pBPSLVM162, pBPSJYW004, pBPSJYW001, pBPSLVM180 and pBPSJYW006 ~~were~~ are used to transform wheat as described below.